



May 15, 2006

Ms. Mary L. Cottrell
Secretary, Department of
Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

RE: D.T. E. 05-82

Ms. Cottrell,

Please accept this letter as the compliance filing require for the above listed docket. Value-Added Communications, Inc., dba, Value Access Communications is a Service Provider to Correctional facilities. We do not own any switches in the state of Massachusetts that would require programming .

If you require further information, please contact me at the information below.

Respectfully,

Cheryl Cook
Manager Regulatory Affairs
Value-Added Communications, Inc.
dba Value Access Communications
(972) 535-3319
cheryl.cook@vac.com

cc: file